

# United States Bankruptcy Court

NORTHERN DISTRICT OF CALIFORNIA  
U. S. COURTHOUSE AND FEDERAL BUILDING  
280 SOUTH FIRST STREET • ROOM 3035  
SAN JOSE, CALIFORNIA 95113 - 3099

**ARTHUR S. WEISSBRODT**  
BANKRUPTCY JUDGE

TELEPHONE  
(408) 535-5116

**To:** Attorneys Practicing in Bankruptcy Court  
**From:** Hon. Arthur S. Weissbrodt *Asw*  
U.S. Bankruptcy Judge  
**Date:** January 3, 2003  
**Subject:** Practice Tip ---- Service upon the United States and the federal agencies

Rule 9014 of the Federal Rules of Bankruptcy Procedure ("FRBP") provides that FRBP 7004 (b) (4) applies to Adversary Proceedings and contested matters. FRBP 7004 (b) (4) provides that service by mail upon the United States must be addressed "to the civil process clerk at the office of the United States Attorney for the district in which the action is brought and .... to the Attorney General of the United States at Washington, District of Columbia, and in any action attacking the validity of an order of an officer or an agency of the United States not made a party, by also mailing a copy of the summons and complaint to that officer or agency." In re Morrell, 69 B.R. 147 (N.D.Cal. 1986) holds that an objection to a claim by the Internal Revenue Service must be served in accordance with FRBP 7004 (b) (4).

If there is a different name or address on the proof of claim filed by the United States or an agency thereof, I suggest you serve the United States both as per the above requirements and at the address provided on the proof of claim.